

**ABSTRACT OF THE DISCLOSURE**

A novel fuse structure. An optimal position of laser spot is defined above a substrate. A first conductive layer is formed on part of the substrate. A dielectric layer is formed on the 5 substrate and the first conductive layer. A second conductive layer comprising the position of laser spot is formed on part of the dielectric layer. A third conductive layer is formed on the part of the dielectric layer placed above the first conductive layer, wherein the third conductive layer is insulated from the first and second conductive layers. At least one conductive plug penetrates the dielectric layer, to electrically connect the first conductive layer and the second conductive layer. Thus, the third conductive layer serves as a floating layer to prevent the first conductive layer from being damaged in the laser blow process.